



Department of  
Commerce &  
Insurance

Tennessee State Board of Accountancy

Volume 16 | Number 2  
Winter 2020

# THE BALANCE SHEET

## IMPORTANT INFORMATION ON RENEWALS

Renewals for firms and CPA/PA licenses expiring 12/31/2020 are available beginning 11/2/2020. A late fee of \$100.00 is added on 1/31/2021. Licenses not renewed by 6/30/2021 (after 6-month grace period) will be subject to reinstatement requirements.

CPA/PA renewal requirements depend on license status. Please note that ALL license statuses are subject to a late fee 30 days after expiration date, even if exempt from the \$110.00 renewal fee.

CPAs may use the Board's [fillable reporting form](#) or attach a list of their choosing. CPAs using [NASBA's CPE Audit Service](#) to track and store CPE records may generate a CPE summary from that site to attach to the license renewal. Please note that your use of NASBA's CPE Audit Service does not exempt you from your obligation to

submit a list of CPE to the Board for review.

- New CPAs granted a license in 2019 must earn 40 hours, including 20 technical hours, for this renewal.
- New CPAs granted a license in 2020 have no CPE requirement for this renewal.

Firm permit renewal requirements depend on the type of services offered at the firm. Firms offering attest services must include their nine digit peer review firm number and upload their most recent peer review report and acceptance letter. Non-attest firms will affirm their understanding of, and exemption from, peer review requirements. Firms granted a peer review extension due to COVID19, should attach their extension approval letter as well.

License Renewals with \$110.00 Renewal Fee	
License Status	Additional Requirements
Active	Must attach list of CPE credits earned*
Inactive, under age 65	No CPE Required
Retired, under age 65	No CPE Required
Probation/Suspended	Must attach list of CPE credits earned*
License Renewals with No Renewal Fee	
License Status	Additional Requirements
Inactive, age 65 or older	No CPE Required
Retired, age 65 or older	No CPE Required
Disabled	Must submit supporting documentation
Active Military	Must submit supporting documentation

\*Active/Probation/Suspended CPAs are required to upload a summary of their CPE credits with their renewal. This listing of CPE courses completed for your reporting period must include the sponsor's name, date(s) of training, title of program, CPE subject code and CPE credit awarded.

## BOARD MEMBER APPOINTMENTS

Governor Bill Lee has appointed John Griesbeck, CPA, to serve a three-year term on the Board of Accountancy. Mr. Griesbeck will serve as a CPA representative of West Tennessee.



**John Griesbeck**

He joined Reynolds Bone & Griesbeck in 1975 and now serves as Audit Partner Emeritus. Mr. Griesbeck is a member of the American Institute of Certified Public Accountants (AICPA) and the Tennessee Society of CPAs (TSCPA). As a member of the TSCPA, he serves on the Personnel Committee, is a member of Council, and previously served as the chair of the organization's Board of Directors. Mr. Griesbeck is a past chair of the Memphis Chapter of the TSCPA and the Board of Directors of Allinial Global, an association of independent accounting firms.

Jack "Andy" Bonner and S. Gay Moon have been re-appointed to serve through June 30, 2023.

### BOARD OFFICERS

Elections for Board officer positions were held at the Board's meeting on July 28, 2020.

Chair:  
Kevin Monroe

Vice-Chair:  
Andy Bonner

Secretary:  
Larry Elmore

## Board Members

Kevin Monroe, CPA, Chair  
Jack A. Bonner, Jr., CPA, Vice-Chair  
Larry Elmore, CPA, Secretary  
Janet Booker-Davis, CPA  
Pamela Church, CPA  
Stephen E. Eldridge, CPA  
Gregory Gilbert, CPA  
John Griesbeck, CPA  
Gay Moon, CPA  
Todd Skelton, Attorney Member  
Judy Wetherbee, Public Member

## Staff Members

Wendy Garvin, Executive Director  
Sharron Waugh, CPA, Investigator  
Leann Blair, Education Coordinator  
Karen Condon, Administrative Manager  
Scott Force, Licensing Coordinator  
Laura Pecunes, Administrative Assistant

## THANK YOU!

Trey Watkins has finished his final term as a member of the Board of Accountancy, having served since July 1, 2011. Mr. Watkins was elected in 2013 to serve one year as Board Chair and was a member of the Executive Committee for the remainder of his term on the Board. The Board thanks Mr. Watkins for his valuable contributions to the Board's mission of protecting the public while regulating accountants in Tennessee



**Trey Watkins**

## GUIDANCE ON USE OF SPECIALISTS AMID CORONAVIRUS

The American Institute of CPAs, the International Ethics Standards Board for Accountants and the International Auditing and Assurance Standards Board have provided guidance on the [use of specialists](#), including ethical considerations.

## Board Meetings

The Board of Accountancy meets four times each year. Recent meetings have been held remotely due to COVID 19 concerns; in-person meetings are held in Davy Crockett Tower (500 James Robertson Parkway, Nashville). Committee meetings take place on the day before each Board meeting. Meeting dates, agenda and minutes are available on the Board's website.

The Board has scheduled meetings on the following dates:

January 26, 2021      October 19, 2021  
May 4, 2021              January 25, 2022  
July 27, 2021

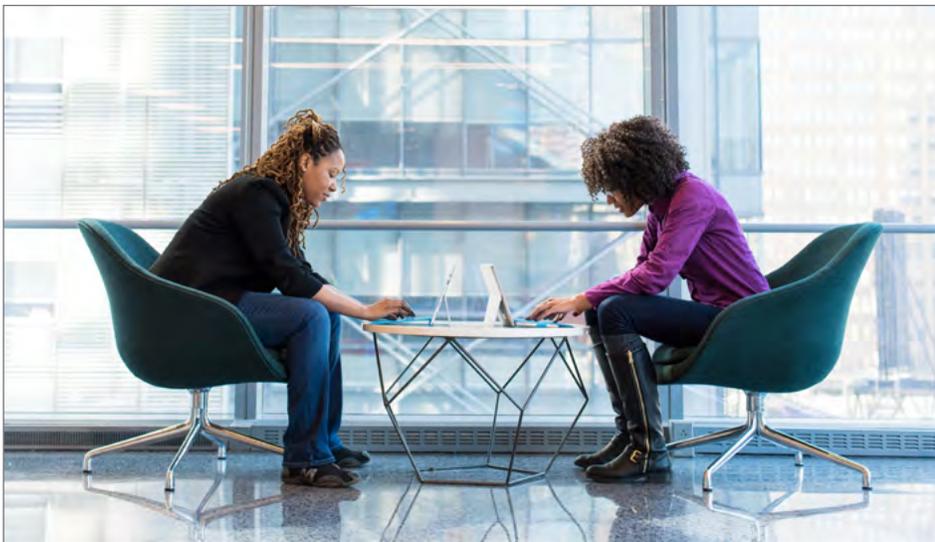
# VALIDATING APPLICANT WORK EXPERIENCE

The Tennessee State Board of Accountancy protects the public interest by ensuring that persons professing special competence in accountancy have demonstrated their qualifications to do so. As part of the application process, a CPA applicant must demonstrate compliance with work experience requirements and have that experience verified by a licensed CPA. If asked to affirm an applicant's experience to the Board, make sure you know the requirements:

- Experience may consist of providing any type of services or advice using accounting, attest, management advisory, financial advisory, tax or consulting skills.
- Acceptable experience shall include employment in industry, government, academia or public practice.
- No fewer than 2,000 hours of experience (earned in no less than one year or more than three years). Experience must be earned within the ten (10) years immediately preceding the application for certification.

You may affirm the experience of a candidate not under your direct supervision, but you must have personal knowledge of the nature of the applicant's work and the length of employment. You may be asked to furnish evidence of an applicant's experience to substantiate the information you have provided. If you deny an applicant's request to provide this verification, you may be asked to explain to the Board the reasons for your denial.

The Board relies on you to ensure that each applicant has a working knowledge of the profession and is qualified to serve the public as a CPA.



## Encouraging More Black CPAs

Less than one percent of the CPAs in the United States are black — and that has not changed in 40 years. Shannon Nash, Chair of the National Society of Black CPAs (NSBCPA), pointed out this statistic to the NASBA Annual Meeting. "If we do not do something now, then when?" she asked. The new organization seeks to increase the number of black CPAs, then offer them continuing professional education and the ability to advocate for the black community's issues. Through a virtual bootcamp, NSBCPA wants to reach a larger number of students to help them through the Uniform CPA Examination, plus NSBCPA wants to offer assistance with exam fees.

"We are looking for lots of help – for universities to partner with us for the bootcamp," Ms. Nash stated. A nine to 12 month bootcamp is envisioned including mentorship. Volunteers are welcome. "We think we can reach candidates who have not been reached before." NSBCPA will hold their first annual conference from June 4-6, 2021 at Howard University.

Reprinted with permission for the Fall 2020 NASBA State Board Report.

# Disciplinary Actions

## April 2020

Name James E. Ferguson, CPA, PC  
 Location Memphis, TN  
 Violation Failure to comply with peer review requirements  
 Discipline \$750 civil penalty plus submit proof of peer review

Name Paul Eugene Lucchesi, Jr.  
 Location Memphis, TN  
 Violation Due professional care in the performance of work  
 Discipline \$750 civil penalty; CPE

## May 2020

Name Thomas Gramling  
 Location Watertown, TN  
 Violation Failure to notify the Board of a change in firm ownership and firm name  
 Discipline \$500 civil penalty

Name John Thomas Buford, CPA  
 Location Celina, TN  
 Violation Failure to comply with peer review requirements  
 Discipline \$750 civil penalty

Name Yolanda Washington-Cowan  
 Location Memphis, TN  
 Violation Unlicensed activity  
 Discipline \$750 civil penalty

## June 2020

Name M G Group, Inc.  
 Location Tullahoma, TN  
 Violation Failure to comply with peer review requirements  
 Discipline \$3,000 civil penalty

Name H. Robert Gadd  
 Location Collegdale, TN  
 Violation Failure to comply with continuing education requirements  
 Discipline \$1,000 civil penalty

Name Susan Tuccillo, P.C.  
 Location Knoxville, TN  
 Violation Failure to comply with peer review requirements  
 Discipline \$750 civil penalty

Name Douglas Alan Irwin  
 Location Madison, TN  
 Violation Failure to comply with applicable Standards in the performance of services  
 Discipline \$3,000 civil penalty; Probation

Name Daniels, Irwin & Aylor CPAs  
 Location Madison, TN  
 Violation Failure to comply with applicable Standards in the performance of services  
 Discipline \$3,000 civil penalty; Probation

Name Jon Wilkey CPA, P.C.  
 Location Chattanooga, TN  
 Violation Failure to comply with peer review requirements; Unlicensed activity  
 Discipline \$750 civil penalty

Name Hughes & Gosnell, CPAs  
 Location Knoxville, TN  
 Violation Failure to comply with peer review requirements  
 Discipline \$1,000 civil penalty; Probation

## July 2020

Name Wallace E. Loggins  
 Location Memphis, TN  
 Violation Failure to comply with peer review requirements  
 Discipline \$1,000 civil penalty

## August 2020

Name Elizabeth Borgese  
 Location Dallas, TX  
 Violation Failure to respond to CPE audit  
 Discipline \$500 civil penalty

Name Gail Renner  
 Location Knoxville, TN  
 Violation Unlicensed activity  
 Discipline \$1,000 civil penalty

## September 2020

Name Juanita's Tax and Business Services  
 Location Jackson, TN  
 Violation Failure to comply with peer review requirements; Unlicensed activity  
 Discipline \$1,000 civil penalty

## October 2020

Name Patrick Couch  
 Location Hendersonville, TN  
 Violation Failure to respond to CPE audit  
 Discipline Voluntary surrender of license

Name Herbert A. Miller, CPA  
 Location Hixson, TN  
 Violation Failure to comply with peer review requirements  
 Discipline \$3,000 civil penalty

## CPE SPONSORS—WHAT IS ACCEPTABLE CPE?

Accountancy rules require all CPE sponsors meet certain criteria in order to provide Continuing Professional Education (CPE) credits to Tennessee licensees. Acceptable sponsors include those who are:



You may also earn CPE credits through service as a technical reviewer of qualifying CPE programs, as the author of a published work or for the successful completion of exams approved by the Board.

The CPE provider is responsible for assigning a [field of study](#) for the course material and providing a certificate of completion to attendees. The provider must advise attendees of their status, whether NASBA-registered or exempt.

You may find an industry-specific course offered by a sponsor that does not meet the criteria above. Board rules allow you to request pre-approval of a non-registered course (once per reporting period) by entering a request through your account at [core.tn.gov](http://core.tn.gov).

[Rules related to CPE are online](#) for your review and Board staff can answer your questions about the suitability of a CPE sponsor or course.

## CPE AUDIT RESULTS

The Board of Accountancy annually requires a portion of renewing CPAs to submit proof of compliance with Continuing Professional Education (CPE) requirements. Each Spring, staff generates a list of active CPAs who have recently completed a renewal cycle; 10% of those licenses are selected at random for audit.

The 2020 CPE Audit has concluded with very positive results and an unprecedented 100% response rate.

90% of CPAs were found to be compliant with requirements at submission. Non-compliant CPAs submitted penalty CPE, bringing the overall compliance rate to 98%.

Of the 110 CPE penalties assessed, the majority were for non-compliance with the state ethics requirement. Only one course has been approved to fulfill this requirement. Review the [online list of approved sponsors](#) to make sure you have taken the appropriate course.

# REAL WORLD QUESTIONS

Certain questions posed to Board staff by CPAs require a level of experience and expertise. These questions are often referred to Shari Waugh, the Board's Investigator. This new section of the Balance Sheet will illustrate these types of questions in each edition.

*Shari has more than 25 years of experience in the accounting field, including governmental audit and nine years in public accounting with national and regional accounting firms. Shari has also served in an Internal Audit role for several manufacturing companies and has been an instructor and lecturer at Middle Tennessee State University, East Tennessee State University and the University of Phoenix.*



## Background:

A firm registered as providing no attest services has been asked to provide bookkeeping and tax work for an organization. The organization is accustomed to having a profit and loss statement and balance sheet printed out from QuickBooks each month after the bookkeeping (including bank reconciliations and journal entries as necessary).



## Question:

Can the firm print out a profit and loss statement and balance sheet with no report of any sort? If not, may the client print it out after bookkeeping has been completed?

## Answer:

A firm may set up QuickBooks for the client, advise a client on how to use QuickBooks, actually do the bookkeeping in QuickBooks and even provide the client with the financial statements and reports out of QuickBooks as long as a report is not issued related to those statements. However, a firm must comply with the requirements of Section 70 of SSARS 21 related to the preparation of financial statements. It is recommended to include the following statement at the bottom of each financial statement or report provided to the client.



A firm is cautioned against issuing financial statements or reports from QuickBooks to third parties. If a third party requests such statements or reports, the firm may provide to the client with the aforementioned disclaimer on the reports and have the client distribute the financial statement and reports.



**DISCLAIMER**

*These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.*

# PRACTICE CONTINUATION

Will your practice survive if you die or become incapacitated? Do your heirs know what to do with your client files? Are your children able to take over the management of your firm? Answering these questions can help preserve the value of your accounting practice and ease the burden for your heirs.

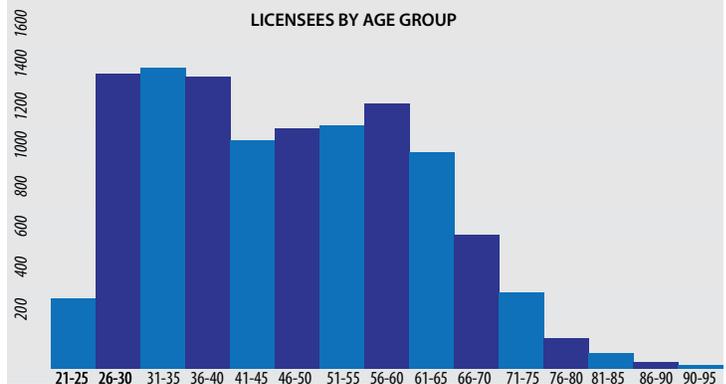
A practice continuation plan (PCP) is a contract that ensures your practice is transferred to another CPA firm or individual in the event of your disability or death. Planning for the unexpected will allow your clients to continue receiving CPA services if you become disabled and will help the executor of your estate deal with the firm's assets. Developing such an agreement has a significant impact on your estate and should be part of your financial plan.

For in-depth information, please visit the AICPA's [Succession Planning Resource Center](#) for strategy guides, sample agreements and more.

# TENNESSEE CPAS AGE STATISTICS

Retirement of Americans aged 65 or older has increased by at least two percent in 2020 as compared to prior years. With 10,000 baby boomers turning 65 every day, more are looking to retire and transfer their firms to younger generations.

Approximately 11% of active Tennessee CPAs are aged 65 or older, with an additional 1,100 CPAs reaching 65 in the next five years. The median age for a CPA at initial licensure is 30.28.



Tennessee Department of Commerce & Insurance

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## TENNESSEE STATE BOARD OF ACCOUNTANCY 2020-2021 COMMITTEES

Committee	Purpose	FY20-21	Staff Liaison
<b>Executive</b>	<ul style="list-style-type: none"> <li>Provide executive guidance to the Board and staff.</li> <li>Oversee and monitor the fiscal operations of the Board.</li> <li>Provide guidance to Executive Director regarding administrative and personnel matters.</li> <li>Assist in the legislative process as requested.</li> <li>Oversee Peer Review Oversight Committee.</li> </ul>	Kevin Monroe, Chairman Andy Bonner, Vice Chair Larry Elmore, Secretary	Wendy Garvin
<b>Licensing</b>	<ul style="list-style-type: none"> <li>Evaluate difficult experience and education claims from CPA candidates.</li> <li>Review and oversight of the CPE process.</li> <li>Discuss issues that affect licensees and applicants.</li> <li>Evaluate exam related matters that lead to licensure.</li> </ul>	Gay Moon, Chair Pam Church Stephen Eldridge John Griesbeck Judy Wetherbee	Wendy Garvin
<b>Law &amp; Rules</b>	<ul style="list-style-type: none"> <li>Review current laws and rules and suggest changes as needed.</li> <li>Review policy.</li> </ul>	Larry Elmore, Chair Janet Booker-Davis Gay Moon Todd Skelton Judy Wetherbee	Wendy Garvin
<b>Enforcement</b>	<ul style="list-style-type: none"> <li>Review and oversight of the investigation and legal action program.</li> <li>Recommend disposition of cases.</li> </ul>	Andy Bonner, Chair Janet Booker-Davis Pam Church Greg Gilbert Todd Skelton	Stuart Huffman Maria Bush

*Board Chair is Ex-Officio of all committees.*

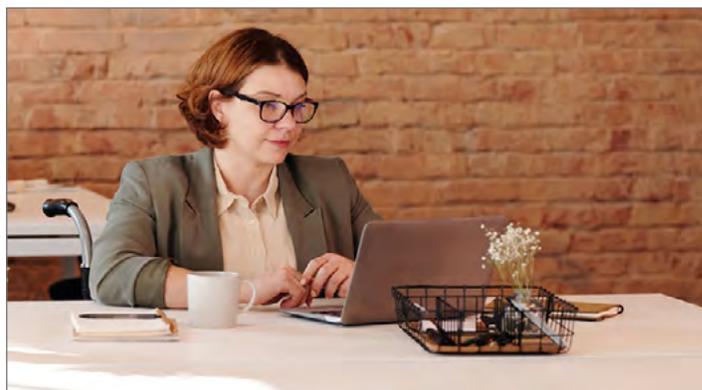
## CANDIDATE CORNER

### Continuous Testing

Starting July 1, 2020, NASBA began continuous testing for CPA exam candidates. Under the new continuous testing model, candidates will have the ability to take the exam year-round, without restriction, other than waiting to receive scores from prior attempts of the same section or when there is a major change to the exam. Continuous testing will replace the existing CPA exam testing window model, which only permits candidates to test during designated time frames each calendar quarter. Learn more about continuous testing on the [NASBA website](#).

### CPA Exam Score Release Dates

[Click here](#) for a schedule of target score release dates for exam sections taken through June 30, 2021.



### Navigating the U.S. CPA Exam During the Pandemic

The AICPA and NASBA have made available recordings of interactive presentations for CPA exam candidates. Access the latest [U.S. Candidate](#) or [International Candidate](#) webcasts.

# NEW CPA LICENSES ISSUED

The Tennessee Board of Accountancy issued 299 new CPA licenses between May 1, 2020 and October 31, 2020.

License	Name	27592	Tanner David Carden	27518	William Michael Caplinger	27702	James Davidson
27456	Tauvaga Daniel Ho Ching II	27525	Tara Davis Thomas	27489	William Mitchell West	27699	Kayla Bell
27552	James Douglas Williams II	27705	Noah Del Davis	27585	Evan Montgomery Kinchler	27700	Elizabeth Knies
27530	William Henry Duncan IV	27457	Kenneth Dylan Presnell	27584	Catherine Morgan Dyer	27695	Parker Rutherford
27645	Jeff Ross Capwell IV	27670	Sarah E Smith	27642	Connor Neil Fuqua	27691	Brian Manthe
27710	Charles William Lewis IV	27503	John E Balkon	27726	Robert P Frutiger	27686	Parina Ahluwalia
27538	der Merwe van James	27725	Candice Elizabeth Patterson	27676	Caleb P Gerdome	27688	Jessica Grost
27630	Michael Deangelo Polk Jr	27693	Kaitlin Elizabeth Parrish	27593	Cynthia Page Edge	27684	Han Wang
27679	Mason Christian Kauffman Jr.	27613	Lauren Elizabeth Hetherington	27587	Benjamin Paul Bode	27675	Molly Bell
27650	Jeffrey William Lancaster Jr.	27541	Mary Elizabeth Gentry	27436	Matthew Paxton Ivy	27656	Jessica Anderson
27570	Kathryn A Bailey	27471	Matthew Evan Jonas	27605	Charles R Wilson	27681	Mackenzie Lane
27507	Joyce A Chartier	27697	Eric Franklin Glover	27571	Hudson R Hayes	27677	Mark Robinson
27514	Tyler Adam Wilson	27519	Jeffrey G Baer	27738	Hannah Rae Worrell	27678	Joshua Tester
27441	Craig Alan Young	27594	Emily Grace Reeves	27563	Emily Rae Young	27673	Shannon Cage
27668	Lauren Alexa Rosenbaum	27709	Sondra Hallock Leslie	27591	Robert Rea Beckett	27674	Jason Cancino
27588	Jeffrey Allan McFarren	27635	Dexter Holt Ratcliff	27504	Heather Redditt Cook	27671	Kirstyn Leno
27704	Jay Allen Eggeman	27176	Aristidis Howard Sirinakis	27604	Matthew Reed Vega	27666	Kaylee Fragale
27599	Lucas Allen Harjo	27458	Casey Hull Morris	27615	Tyler Robert Barker	27660	Alex Bishop
27698	William Andrew Brown	27485	Kennedy II Washington	27569	Trevor Robert Volke	27597	Bailey Butler
27557	Jonathan Andrew Hughett	27510	Sarah J. Dusosky	27624	Audrey Rose Castaneda	27497	Joseph Kniazewyc
27636	Pamela Ann Bailey	27595	Preston Jackson Pitts	27467	Benjamin Rourke Barrett	27475	Melissa Heraux
27469	Lindsay Ann Schaad	27718	Zackery James Bryant	27680	Brett Ryan Richardson	27657	Corey Lockridge
27655	Emily Anne Griffin	27739	Kelly Jane O'Brien	27440	Terence Ryan Williams	27644	Keith Moree
27663	John Arthur Rettig	27543	Kendal Jean McElroy	27581	Adrian Savage Mabry	27652	William Harmon
27740	Gwynn Ashley Kilmon	27567	Scott John Purrington	27622	Perry Scott Knight	27648	Mahlia Fritz
27612	Jordan Ashley Labroo	27461	Steven John Sorhus	27512	Hayden Scott Brown	27640	Caleb Bell
27590	Hannah B. Cressman	27439	Eric John Hale	27721	George Seth Rhenberg	27631	Celina Sokol
27463	Landon Banks Hudson	27647	Brianna Jordan Wolfe	27531	Jacob Shane Curtis	27637	Julian Martinez
27486	John Benjamin Queen	27488	Matthew Joseph Harris	27723	Kelli Simmons Rattton	27632	Lauren Dawson
27490	Chandler Birch Seaton	27425	Dacia Joy Harvey	27555	Forrest Spencer Richardson	27634	Chad Bivens
27580	Thomas Brent Mills	27548	Fredrick Jr. Atkins	27464	Andrew Steven Hix	27628	Ty Smith
27447	Anthony Bruce Grayer	27616	Anna Julia King	27446	Leigh Taylor Calvert	27629	Thomas Sherbakoff
27690	Jordan Bryce Posman	27529	Diane K Lutton	27573	Nicole Therese Elliott	27626	Justin Montoya
27554	Lucas Buckley Thudium	27589	Abby Karyssa Warren	27728	Colby Thomas McBride	27625	Alex Hopper
27694	William C Gregg	27617	Adrienne Kasey Cohea	27682	John Thomas White	27608	Kelby Dickinson
27649	John C McCready	27683	Diezelski Katelyn von	27513	Daniel Thomas Regan	27621	Nicole Delozier
27623	Natanel C Brakha	27669	Sara Kathryn Uttz	27646	Nathan Trevor Williamson	27619	Rachel Allen
27550	David C Hall	27672	Molly Katie Carroll	27235	Lucy Wade Shapiro	27618	Mary Davis
27558	Andrea C. Bonds	27465	Kristina Kay Allen	27437	Hunter Wade Mason	27610	Victoria Dearman
27454	Chelsea Camellia Moser	27712	Erin Kelly Murphy	27653	Jeffrey Walters Cole	27611	TAHER ELKASSABY
27577	Meredith Carol Hughes	27242	Satterfield Kristen Clark	27643	Patrick Weber Reid	27602	Emily Keith
27706	Leah Caroline Spitler	27736	Jessica Lauren Flick	27638	Anna Weeks Douthit	27609	Christina Shelton
27500	Sarah Catherine Thornton	27607	Whitney Lauren McDuffee	27724	Trammell West Wells	27606	Elaine Phillips
27722	Emma Cathleen Lambert	27664	Eric Lee Raymond	27340	Erik William Kortman	27603	Stephen Ball
27506	Amber Christa Greenwood	27620	Nicholas Lee Bunch	27689	Anna Wright Bode	27601	Anna Barnes
27448	Joshua Christopher Parisotto	27546	Katherine Lee Davis	27742	Savannah Jackson	27600	Faisal Jiwani
27715	Daniel Conor Foster	27508	Sawyer Lee Raulerson	27737	Kristin Churchill	27596	Jeffrey Maier
27713	Paula D Deckman	27155	Keri Leigh Toth	27735	Humyra Tabassum	27544	Rachel Eddings
27539	John D Wallace	27641	Jackson Lewis Sutton	27734	Phillip Edwards	27598	Hyeonbin Lee
27478	Christopher Dalton Lee	27499	Daniel Luke Sherfey	27732	Anna Howell	27586	Marcus King
27627	Ryan Daniel Good	27505	Lori Lynette Hinesley	27733	MacKenzie Senvisky	27583	Carter Eaves
		27743	Carissa Lynn Collins	27729	Michael Wofford	27579	Henry Evetts
		27484	Kelsey Lynn Doty	27730	Angela Clark	27582	Shawn Miller
		27741	Kenneth Matthew Brandon	27731	Donavin Estep	27560	Evan Jager
		27707	John Michael Prentice	27727	Carrie Wintle	27578	Nick Jarrett
		27685	Glenn Michael Vitale	27716	Garrett Williams	27576	Daniel Dawson
		27665	Bret Michael Jones	27711	Kelsey Blevins	27574	Christopher King
		27572	Joseph Michael Persia	27701	Jordan Perry	27575	Keia Allen
						27564	Ryan Sitzler
						27556	Daniel Dawson
						27566	Christopher King
						27565	Keia Allen
						27559	Ryan Sitzler
							Marcus England
							Matthew Bogle
							Alison Watts
							Madison Horowitz

## NEW CPA LICENSES ISSUED (CONTINUED)

27562	Dean Mudd	27527	Matthew Woody	27494	Katelyn Eaton	27277	Alexander Koulos
27561	Carmen Patrick	27524	Nicole Boike	27492	Garrison Gracey	27459	Connor Shannon
27553	William Weathersbee	27522	Amy Ogle	27491	Oshun Fox	27451	Yihao Hong
27551	Luke Quandt	27521	Tyler Rhoton	27483	Brittani Boice	27455	Andrew Wagner
27549	Matthew Cervoni	27520	Emily Andreoli	27482	Anthony Langford	27452	Christian Massey
27547	Darin McMillan	27517	Pouya Vafae	27480	Chancellor Bouldin	27453	Jeremy Forsyth
27545	SHANNON HOLT	27516	Shelby Ritchie	27481	Callie Cessna	27449	Taylor Thacker
27542	Tyler Dove	27493	Jennifer Boyer	27477	Thomas DeHart	27450	Tina Manning
27540	Chad Fritzsche	27515	Jeffrey Foster	27476	Lucas Goodman	27445	Jennifer Birtz
27535	Justen Cooper	27511	Mitchell Corbat	27474	Katharine Bond	27390	Hayden Hessler
27537	Isaac Spencer	27509	Yihang Sun	27473	Hannah Denton	27444	Alexander Wiese
27533	Corissa Wiest	27501	James Holdt	27472	Lauren Brecker	27389	Perry Shands
27526	Angelina Kingerski	27420	Elizabeth McCarty	27373	Abdullah Alajmi	27443	Eric Rees
27536	James O'Day	27502	William Pringle	27468	Griffin Ganick	27429	Courtney Merry
27534	Anna Aleksandrova	27498	Rob Dongoski	27470	Mark Hencken	27442	Yunlong Zhou
27523	Jacob Dobbs	27496	Rebecca Zimberg	27462	Haley Dockery	27438	Heather Dean
27532	Logan Casanova	27487	Jana Layne	27466	Brian Henderson		
27528	Ian Hacklander	27495	Jinzhi Zhang	27460	Haley Gray		

## UPDATING CONTACT INFORMATION

When sending license renewal reminders, CPE audit information or other notifications, the Board depends on you to have provided current contact information. Under Rule 0020-03-.16, licensees are required to notify the Board in writing within thirty (30) days of any change of name, mailing address, e-mail address and, in the case of individual licensees, change of employment.

The Board maintains three addresses for each CPA license: Home, Employment and Mailing Address. All Board communication to licensees is directed to the Mailing Address (email and/or mail).



A change of address or employment may be made through your [core.tn.gov](https://core.tn.gov) account within 30 days of the change. Notifications made after 30 days must be made [on this form](#) and include payment of the \$25.00 fee.



# ONLINE SERVICES

The Tennessee State Board of Accountancy strives to provide the most efficient services to our CPAs. A majority of license applications can be found in the online licensing portal, [core.tn.gov](http://core.tn.gov). Online application submissions allow you to attach relevant documents and transmit directly to the Board.



In addition to license renewals, the following services are available through your account at [core.tn.gov](http://core.tn.gov):



**INITIAL LICENSE APPLICATIONS**  
for CPA license  
and firm permit



**STATUS CHANGES**  
Inactive Status  
Reactivation of Closed or Inactive License  
Closure of a CPA License  
Reinstatement of Expired License  
*(contact the Board first with request)*



**CONTINUING PROFESSIONAL EDUCATION**  
CPE Audit Response  
Pre-Approval of Non-registered CPE Course



**REPLACEMENT WALL CERTIFICATE**



**LETTER OF GOOD STANDING**



**ADDRESS CHANGE**  
(if submitted within 30 days of change)



**CPA NAME CHANGE**

Learn more about application and status change requirements on the Board's [website](http://www.tn.gov).

## Contact Information

**Mailing Address:**

State Board of Accountancy  
500 James Robertson Pkwy  
Nashville, TN 37243-1141

**Telephone:**

Phone: 615-741-2550  
Toll Free: 888-453-6150  
Fax: 615-532-8800  
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**Office Hours:**

M-F 8:00am-4:30pm  
CLOSED on all State Holidays



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